

ABSTRACT

This study to investigate the repeated findings in the auditor's examination inspectorate and follow-up examination at SKPD X. This research is qualitative. Type of this research is primary data and secondary data. The method that the researchers used in the collection of primary data from respondents is by interview. Results from this study is the finding that repeated every SKPD examinee because one leader / official in charge of these activities of the activities do not pay attention to paraturan or regulations. The cause of repeated findings from year to year be seen from the auditor has conducted coaching and auditee can expect a more active coordinating advanced, while the auditee passive in coordination because they feel the guidance and supervision is in the hands of auditors fully inspectorate. Coordination has been completed at the time of inspection there was no follow-up was good even halted after the inspection is completed. Follow-up after an audit of the Auditor obrik inspection is to make the investigation report, do expose, prepare audit reports and compiling the results of the follow-up of audit findings. District Inspectorate X does not fully implement the four pillars of the antifraud strategy, only prevention, detection, investigation, evaluation and follow-up. But could not give strict punishment to the perpetrators of fraud.

Keywords: Audit Reports, Findings Repeats, Examination